

## Attachment 5

GARY STEEL  
EXECUTIVE VICE PRESIDENT OF ABB LTD  
MEMBER OF THE GROUP EXECUTIVE COMMITTEE  
HEAD OF HUMAN RESOURCES

**OFFICE OF  
THE STATE COMPTROLLER**

JUL 28 2005

July 25, 2005

**CORPORATE GOVERNANCE**

Dear Ms Gresham,

Thank you for your letter of June 30, 2005 outlining the concerns of the New York state comptroller's office about ABB's business involvement in Sudan. We take the questions you raise and the views you express very seriously. We thank you for them and would like an opportunity to discuss them with you.

ABB is well aware of the legitimate concerns among international stakeholders about companies doing business in Sudan, as well as the situation on the ground. You can be assured we are taking measures to carefully manage our activities and their impacts.

To us at ABB, human rights is an important consideration in our business activities. As members of the UN Global Compact, we have a human rights policy which is embedded in our social policy. We also have clearly defined rules and regulations governing business decisions and their potential environmental and social impacts.

Our business projects in Sudan involve supplying flow control instrumentation for an oilfield in Heglig, and equipment for a new electricity grid from a dam on the Nile. For these projects, as in other situations where civil conflict, uncertain governance or outright violence may occur, we use risk-assessment tools to screen our exports into such areas, and have management mechanisms and processes in place to detect and handle human rights issues at country level and project level.

Let me outline some of the measures we have in place: ABB is engaging a wide group of stakeholders to ensure that our activities are not complicit in human rights abuses. These activities include consulting Amnesty International and an international human rights expert Professor Alan Miller, engaging in a growing stakeholder dialogue in Sudan, and sending experts to Sudan to review the situation.

Over the past few years, as part of our focus on human rights, we have extended our export control procedures to address these issues.

## GARY STEEL

EXECUTIVE VICE PRESIDENT OF ABB LTD  
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ABB is also actively involved in international initiatives such as the Business Leaders Initiative on Human Rights (BLIHR) to drive greater awareness of business responsibilities in society, and help lead and develop practical ways for companies to protect and promote human rights. The work is based on the UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights.

We are very transparent and welcome dialogue about our activities in Sudan. We are actively engaged with Amnesty International and NGOs like the International Rivers Network on the issue.

We have taken note of Amnesty International's position that it provides little help to people in Sudan if Companies pull out. Moreover, we were also advised to proceed with caution - and above all to involve business and other stakeholders on the ground. That engagement process is underway, with ABB management in Egypt leading the process.

As part of our work to ensure observance of human rights by ABB and our suppliers, we have drawn up - on behalf of the BLIHR group - a human rights checklist for managers to use when deciding whether to conduct business. We are currently roadtesting this checklist in sub-Saharan Africa.

We would like to provide you with details of the measures we have taken and personally give you more detailed answers to the questions you raise in your letter.

I believe a face to face meeting with yourself and, if possible, other signatories to your letter or your respective representatives, would be more productive than an exchange of correspondence. Would it be possible for us to meet over the next few weeks? If you agree perhaps you would kindly suggest some dates. If there is any other information you need please contact either Mr Björn Edlund, head of ABB Group Corporate Communications and Sustainability Affairs, or myself.

Sincerely,



J. Gresham  
Assistant Comptroller  
Pension Investment and Cash Management  
Office of the New York State Comptroller  
633 Third Avenue, 31<sup>st</sup> Floor  
New York, New York, 10017  
United States

August 10, 2005

Dear Mrs. Gresham,

On behalf of Royal Dutch Shell plc ("Royal Dutch Shell"), I am responding to the letter addressed to Jeroen van der Veer, Chief Executive Officer of Royal Dutch Shell, dated 30 June 2005, in which you request information on the interests of Royal Dutch Shell and its subsidiary's (collectively, "Shell" or "Shell Group") in Sudan. Our response to the letter is set forth below, and our specific responses to your questions can be found in the appendix.

The Shell Company of the Sudan Limited (SCSL) has been operating in Sudan since 1928. It operates as a branch of a company incorporated in the UK. The Sudan Country Chair receives powers of attorney from the Board of Directors and is the senior Shell officer in the country.

Management and staff in Sudan are required to run our operations in compliance with the Shell General Business Principles (SGBP). A copy of these principles is attached and can also be found at [www.shell.com/sGBP](http://www.shell.com/sGBP). The Country Chair is required to provide annual assurance on SGBP implementation through the Group-wide assurance process.

SCSL currently employs 130 staff and operates a Retail network of 45 sites and 3 depots (Port Sudan, Shapara and Gaili). It is also involved in the Consumer and Lubricants businesses.

For commercial reasons, the Shell Group sold its aviation business in Sudan. And, as of 1 August the Shell Group no longer has any aviation operations in Sudan. The Shell Group is not involved in the Exploration and Production business (oil and gas production) in Sudan, has no oil or gas reserves and no inactive operating concessions there. The Shell Group also does not purchase crude oil from Sudan.

The total business in Sudan amounts to approximately 3 million barrels and is not significant in relation to the Shell Group or relative to our operations in Africa. For the year 2004 and the first months of 2005, sales of SCSL represented less than 0.05% of Royal Dutch Shell's consolidated sales and less than 0.01% of net income, and at December 31, 2004 and June 30, 2005 the net assets of SCSL represented approximately 0.01% of Royal Dutch Shell's consolidated net assets. Accordingly, Royal Dutch Shell considers these activities not to be material to its consolidated results or financial position.

OFFICE OF  
THE STATE COMPTROLLER

AUG 16 2005

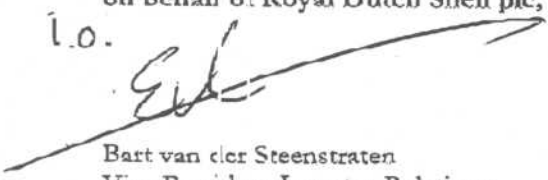
CORPORATE GOVERNANCE

As in any other Shell company, SCSL is required to take a pro-active and structured approach to risks and issues management. Factors that can hinder the achievement of business objectives or that can undermine our reputation are pro-actively identified, assessed and regularly monitored. Management then takes measures to mitigate these issues and other risks.

As stated above, responses to your specific questions can be found in the appendix. If you have any further questions or if you require any further assistance, please do not hesitate to contact the undersigned.

Yours sincerely,  
on behalf of Royal Dutch Shell plc,

i.o.



Bart van der Steenstraten  
Vice President Investor Relations.

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Carel van Bylandtlaan 30  
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## Appendix

(1) Does Royal Dutch/Shell Group, a subsidiary of Royal Dutch/Shell Group, or joint venture thereof ("Affiliated Business Entity") engage in any direct or indirect business activity in Sudan? If yes, identify the name and nature of such business and how long has such business been taking place?

A: The Shell Company of the Sudan Limited (SCSL) has been operating in Sudan since 1928. It operates as a branch of a company incorporated in the UK. The Sudan Country Chair receives powers of attorney from the Board of Directors and is the senior Shell officer in the country.

SCSL currently operates a Retail network of 45 sites and -2 depots (Port Sudan, and Gaili). It is also involved in the Consumer and Lubricants business.

Shell is not involved in the Exploration and Production business (oil and gas production) in Sudan, and has no oil or gas reserves, and no inactive operating concessions there. Shell also does not purchase crude oil from Sudan.

(2) What portion of Royal Dutch / Shell Group's or any Affiliated Business Entity's current revenue stream is from any direct or indirect business activity in Sudan, and what portion of the company's or Affiliated Business Entity's total assets were used to earn said revenue? ,

A: The total business in Sudan amounts to approximately 3 million barrels and is not significant in relation to the Shell Group or relative to our operations in Africa. For the year 2004 and the first months of 2005, sales of SCSL represented less than 0.05% of Royal Dutch Shell's consolidated sales and less than 0.01% of net income, and at December 31, 2004 and June 30, 2005 the net assets of SCSL represented approximately 0.01% of Royal Dutch Shell's consolidated net assets. Accordingly, Royal Dutch Shell considers these activities not to be material to its consolidated results or financial position.

(3) Has Royal Dutch / Shell Group or any Affiliated Business Entity made a capital, investment in Sudan?

A: Yes. In order to set up and develop the businesses described in point 1 above.

(4) Has any Royal Dutch I Shell Group or Affiliated Business Entity entered into any licensing agreement with the Sudan government in order to engage in current or future business activities?

SCSL, like any other local or international downstream oil products marketer, is licensed, to operate in the Sudan, by the Ministry of Energy and Mining. SCSL does not hold any other licensing agreement with the Sudan Government for any other activities.

(5) Is Royal Dutch/Shell Group or Affiliated Business Entity doing any business with a corporation that is owned by the Sudan government?

A: 60% of the consumer portfolio in Sudan are Government customers. SCSL is fuels and lubricants supplier to a number of government and parastatal customers.

(6) How many Royal Dutch / Shell Group or Affiliated Business Entity employees are in Sudan?

A: SCSL currently employs 130 staff.

(7) What fees and/or taxes do Royal Dutch / Shell Group and/or any Affiliated Business Entity pay to the Sudan government and what are the fees and/or taxes for?

A: The major taxes SCSL pays to the Sudan Government is the normal standard rate of the Business Profit Tax (35%) and the 10% VAT.

(8) Has your company adopted and implemented policies and procedures for operating in Sudan?

A: As in any other Shell company, SCSL is required to take a pro-active and structured approach to risks and issues management. Factors that can hinder the achievement of business objectives or that can undermine our reputation are pro-actively identified, assessed and regularly monitored. Management then takes measures to mitigate these issues and other risks.

Management and staff in Sudan are required to run our operations in compliance with the Shell General Business Principles (SGBP). A copy of these principles can be found at [www.shell.com/sGBP](http://www.shell.com/sGBP). The Country Chair is required to provide annual assurance on SGBP implementation through the Group-wide assurance process. Shell companies maintain policies and procedures pursuant to which they seek to comply with applicable U.S. regulations in their activities in Sudan. Among other things, steps are taken to ensure that U.S. persons associated with, or part of, the Shell Group are not engaged in activities that violate or would cause members of the Shell Group to violate U.S. regulations on dealing with Sudan.

(9) Has Royal Dutch / Shell Group or any Affiliated Business Entity done anything to, promote and/or protect human rights from the atrocities taking place in Sudan?

A: Shell has respected all international trade and related embargoes and sanctions placed on Sudan.

Shell is not refuelling Military aircraft in Sudan. A few years ago we adopted a policy of "non fuelling of military aircraft" due to our concerns that the actions of the Sudanese air force were not in line with our commitment on human rights. Shell staff were instructed not to supply Military aircraft under any circumstances, and to report any dutess case. To-date no cases have been reported.

For commercial reasons, Shell sold its aviation business in Sudan. As of 1 August 2005, Shell no longer has any aviation operations in Sudan.

# SIEMENS

Ms.  
Julie Gresham  
Assistant Controller  
Pension Investment and Cash Management  
Office of the New York State Comptroller  
633 Third Avenue, 31<sup>st</sup> Floor  
New York, New York, 10017  
USA

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Unser Zeichen	MD/cf
Datum	10. August 2005

## Your information request on Siemens business activities in Sudan

Dear Ms. Gresham,

Thank you for your request for information on our business in Sudan. We fully share your concern in respect to certain events in Sudan.

Corporate Responsibility is one of the focus elements of the Siemens agenda and has been reconfirmed by our recently newly appointed President and CEO, Klaus Kleinfeld.

At Siemens, we have long been and remain, firmly committed to the highest ethical standards. Siemens aims to conduct its business activities responsibly and in full compliance with applicable laws, regulations and our Siemens Business Conduct Guidelines. Siemens also emphasizes in these Business Conduct Guidelines of acting globally in accordance with guidelines of international conventions as e.g. Human Rights Declaration, ILO, OECD and Agenda21. We strictly adhere to all export control regulations, including the extended U.S. sanctions. We check every item against the existing list of restricted equipment and material. Therefore, activities in countries, that are suspect to support terrorism, are monitored very carefully.

Also, we are monitoring the human rights situation in Sudan. However, we believe that the absence of foreign companies would not contribute to improving this situation, whereas their presence, their culture how to treat employees, the inclusion of local employees, suppliers and customers in international networks of knowledge and ideas will lead to improvement.

All the above mentioned commitments apply also to our very limited activities in Sudan, which are focused on communications and medical products. Revenues in FY 04 accounted for less than 0.01% of Siemens total revenues. Siemens has not made any capital investment nor has entered into any licensing or similar agreement.

Please consult our webpage [www.siemens.com/responsibility](http://www.siemens.com/responsibility) for more information about our Corporate Governance and Corporate Responsibility Program.

## Corporate Finance Treasury

Leitung:  
Dr. Peter Moritz  
Corporate Vice President & Treasurer

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Siemens Aktiengesellschaft · Vorsitzender des Aufsichtsrats: Heinrich v. Pierer · Vorstand: Klaus Kleinfeld, Vorsitzender  
Mitglieder: Johannes Feldmayer, Thomas Ganswindt, Edward G. Krubasik, Rudi Lamprecht, Heinz-Joachim Neubürger, Jürgen Rademaki, Erich Reinhardt, Uriel J. Sharaf,  
Claus Weyrich, Klaus Wurmeier  
Sitz der Gesellschaft: Berlin und München · Registergericht: Berlin-Charlottenburg, HRB 12300; München, HRB 6684



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We currently employ in Sudan roughly 40 local employees. We would be very deeply concerned about their and their families' future should we exit the country. In balancing the various factors we therefore believe it is best to continue but would be prepared to enter into a dialogue with interested parties like the ones you are representing to review this position.

Should you have further questions, comments or desire to discuss the above, please feel free to contact us at the following address:

Siemens AG  
CFT 3/Investor Relations  
Marcus Desimoni  
Wittelsbacher Platz 2  
80333 München

Sincerely,



Marcus Desimoni

CORPORATE GOVERNANCE

AUG 15 2005

OFFICE OF  
THE STATE COMPTROLLER



**INVESTOR RELATIONS**

Vice President

Our ref. : JS/FC/035-05

Friday 29<sup>th</sup> July 2005**Julia Gresham**

Pension Investment and Cash Management  
Office of the New York State Comptroller  
633 Third Avenue, 31<sup>st</sup> Floor  
NEW YORK, NY 10017  
U.S.A.

Dear Ms Gresham,

Since November 5th 1980, Total operates and holds a 32.5% interest in an EPSA ("Exploration and Production Sharing Agreement") on Block B, in Sudan. Total's partners are the US company Marathon Oil Sudan Ltd (32.5%), the Kuwaiti company, KUFPEC Sudan Ltd (25%) and the Sudanese National Oil Company named SUDAPET (10%).

The Consortium has been inactive on Block B since 1985 when insecurity broke out. Since then, the partners' rights on Block B have been regularly confirmed by authorities in Khartoum to the Consortium under the "Stoppage Period" provisions. Discussions were resumed between Block B partners and the Ministry of Mines and Energy in the first months of 2004, when hopes for a comprehensive peace were contemplated just after the Naivasha Talks.

However, the consortium has always made it very clear that it would not resume its operations on site, as long as peace and genuine, lasting security would not be restored in the region. Should this be the case, Total intends to work in Sudan following several important principles. Firstly, within the company's sphere of activity, competence and influence, Total wants to protect and promote respect for human rights and fundamental freedoms, including social, economic and cultural rights, and the rights and interests of indigenous peoples, minorities and other vulnerable groups. Furthermore, all business activities are assured to be conducive to peace and equitable development with respect to Sudan's Peace Agreement.

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Tél. + 33 (0)1 47 44 45 46

TOTAL S.A.  
Société Anonyme au capital de 6 871 905 100 euros  
Siège social : 2, place de La Coupole - La Défense 6 - 92400 Courbevoie - France  
542 051 180 RCS Nanterre

In the meantime, the original EPSA with the Republic of Sudan was updated to ensure that some of the consortium's current demands (sustainable development, removal of sites, ethics provisions...) would be met. In parallel, Total has decided to engage with a Christian NGO, ECOS (European Coalition on Oil in Sudan, see <[www.ecosonline.org](http://www.ecosonline.org)> ) and organizations like "Collaborative Development for Actions" (see [www.cdainc.com](http://www.cdainc.com)) to ensure that future oil operations on Block B would respect a strict line of conduct and would also benefit the populations of South Sudan.

The source of these principles is international law, agreed provisions of the Peace Agreement, the European Union's and the African Union's regulations as well as French regulations, the United Nations Joint Assessment Mission in Sudan (JAM), the OECD guidelines for multinationals, the United Nations Global Compact, the Voluntary Principles on Security and Human Rights for Extractive Industry, Total's own Code of Conduct and its Local Community Guide.

Since February 2005, Total has had one representative in Khartoum, with a small staff. This minimum presence may change depending on the circumstances.

I remain at your disposal to answer any further question you may have.

Your sincerely,



Jérôme SCHMITT